UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

SIGMUND COHN CORP.,))
Plaintiff	
-against-) Civil Action No. 12-CIV-8053(VLB)(GAY)
MARSHALL ENGINEERING, INC., JOSEPH MARSHALL, and INTERNATIONAL ROLLING MILLS, INC.,))))
Defendants)))

CORPORATE DISCLOSURE STATEMENT OF DEFENDANTS JOSEPH MARSHALL AND MARSHALL ENGINEERING, INC.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendants Marshall Engineering, Inc. and Joseph Marshall by their attorneys Snitow Kanfer & Holtzer, LLP, certify the following:

Marshall Engineering, Inc. has no parent corporation. No publicly-held company owns ten percent (10%) or more of its stock.

Dated: December 28, 2012

Respectfully submitted,

By:

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